

CPA Firm Renewal Instructions

To log into the renewal, you will need two pieces of information. You will need the CPA certificate number of the supervising CPA of record for the firm and you will need the firm's number. This information was provided to all firms in the letter that was recently mailed to alert them to the online renewal. If you do not know your firm number or you did not receive your letter, please contact the Board staff for assistance.

Individual Practitioners (IPs) do not pay a fee. All corporations (PCs) and professional limited liability companies (PLLCs) pay a \$25 renewal fee. Partnerships (PRs) and Limited Liability Partnerships (LLPs) pay a fee only if they have offices outside of North Carolina. All fees paid online must be paid by MasterCard or Visa. If the firm wishes to pay by check, the firm must complete the online renewal, printing each page after completion, up to the payment page and mail the forms with their firm check (if applicable) to the Board office by December 31, 2013.

For individual practitioners, the first page allows a CPA to renew or cancel the firm registration. For other firm entity types, the first page (second page for IPs) allows the person completing the renewal to update the list of CPAs who work for the firm and the list of firm owners. The data on file is displayed and the firm has the option of removing people on the list or adding more. There are three possible relationships that any CPA may have with your firm; CPA owner, supervising CPA, and CPA employee. Any blue underlined text provides a clickable link to information that may be changed. If the firm has any non-CPA owners that are not already listed on the renewal, the firm's representative must send an email to Cammie Emery, Licensing Assistant. The email sent to Ms. Emery must include the names, home addresses, phone numbers, social security numbers, and federal tax id (if any) of all non-CPA owners in the firm. Ms. Emery's email address is cemery@nccpaboard.gov.

Page 2 of the renewal (Page 3 for IPs) provides an opportunity to change the supervising CPA in the office being renewed and indicate whether this particular office is the administrative office for the entire firm. This page also displays current peer review information (if applicable) and provides instructions on how to provide the Board with your firm's latest peer review if it is not displayed. You will not be able to update any peer review information online. All changes to peer review data must be done by Board staff after receipt of the appropriate documentation. It is the firm's responsibility to ensure that the latest peer review information is on file with the Board.

The next two pages are where the firm's mailing and physical addresses may be changed. The first address change is used to verify or change the firm's mailing address. The second address change page is for the firm's physical address. Note that a full mailing address, email address, and phone number are required to continue the renewal process. If that data is not on file, the system will not allow the user to continue with the renewal until that address and phone information has been provided.

Page 3 (Page 4 for IPs) of the renewal contains attest and assurance service questions covering the time period since the last firm renewal.

Page 4 (Page 5 for IPs) of the renewal contains questions pertaining to moral character covering the time period since the last firm renewal. A text box is provided for explanation of any “yes” answers. Any court documents must be mailed to the Licensing Manager c/o NC State Board of CPA Examiners, PO Box 12827, Raleigh NC 27605. Those documents may also be emailed to Buck Winslow at buckw@nccpaboard.gov.

Page 5 (Not displayed for IPs) allows the user to indicate whether payment will be made with the renewal being processed and calculates the amount due based on the number of partners in the entire firm worldwide or the entity type. The person completing the renewal may indicate that the fee will be paid with a different office renewal. Note that the fee must only be paid once with the firm’s main office renewal regardless of how many North Carolina offices are being renewed. The main office of a multi-office firm should always be renewed first.

Page 6 provides the person completing the renewal an opportunity to review the information provided and make changes, if necessary, or the firm may continue to the final step on page 7.

On page 7 (Page 6 for IPs), the firm affirms that the information provided is correct. Upon affirmation, the firm is provided with a renewal acknowledgement that the firm has been renewed.

Page 8 (Not displayed for IPs) is the secure payment page that will only be displayed if the person completing the renewal has indicated that the fee will be paid with the renewal for this office and a fee is due for the entity type being renewed. After the credit card charge has been completed, a receipt is provided as confirmation of renewal and the credit card charge. If no fees are due for this office, a renewal confirmation will be provided. This page should be printed and kept in the firm’s records. The firm’s registration certificate will be mailed in early February 2014. If further renewal confirmation is desired, the licensee may verify that the firm’s expiration has been updated to December 31, 2014, in the “Licensee Search” section of the website (www.nccpaboard.gov).

If you have any questions concerning the online firm renewal, please call Buck Winslow, Manager of Licensing at (919) 733-1421 or email him at buckw@nccpaboard.gov.